



PRESS RELEASE

Internal Revenue Service - Criminal Investigation Dallas Field Office *Acting Special Agent in Charge Madie M. Branch*

Date: November 14, 2013

Contact: Denise Corcoran
IRS – Criminal Investigation
819 Taylor Street, Room 6A18
Fort Worth, TX 76102
817-978-3779; 469-628-5365
Denise.Corcoran@ci.irs.gov
CI Release #: DALFO-2013-02

46 Months for Conspiracy to File False Claims for Refunds with the IRS

Sherman – Moses Mukuka, of Dallas, Texas, formerly living in Pocatello, Idaho, was sentenced by United States District Judge Thad Heartfield on Tuesday, November 12, to 46 months in federal prison for his role in two conspiracies to file false claims for refunds with the IRS, announced Acting Special Agent in Charge Madie M. Branch, IRS Criminal Investigation and U.S. Attorney John M. Bales. In addition to the prison term, Judge Heartfield ordered that Mukuka pay restitution in both schemes and that Mukuka be deported after he completes his prison term and three years of supervised release.

According to the court documents, Mukuka entered into one conspiracy with another individual to place flyers around the Idaho State University campus, advertising himself as an accounting student, which he was not, and offering to do income tax returns for a \$10 fee. Mukuka received paperwork from students to prepare their taxes and then sent the information out-of-state to the other individual to prepare the tax returns. The tax returns were submitted to the IRS with false information, including the number of dependents, claims as head-of-household, and other fictitious entries designed to increase the refund amount. Mukuka then distributed a small portion of the actual refund to the taxpayer, representing it was the entire refund, and failed to provide copies of the returns to the taxpayers. Mukuka admitted that he was aware the tax returns were false. As part of his sentence for this conspiracy, Mukuka was ordered to pay restitution in the amount of \$1,463,116.00.

In the other conspiracy, Mukuka and his co-conspirators acquired the personal identification information of others, including their Electronic Filing Identification Numbers, and they used that information to file false tax refund claims with the Internal Revenue Service. Mukuka and his co-conspirators received at least \$1,056,681.00 in fraudulent tax refunds and intended to cause a loss of \$1,700,000 as a result of these false tax refund claims. As part of his sentence for this conspiracy, Mukuka was ordered to pay restitution in the amount of a \$1,056,681.00.

This prosecution resulted from an investigation conducted by special agents with the IRS Criminal Investigation. The matter was prosecuted by Assistant United States Attorney Jack B Haycock in Idaho before it was transferred to the Eastern District of Texas and prosecuted by Assistant United States Attorney Christopher Eason. For additional information about IRS Criminal Investigation, please visit irs.gov.

###